

What is the unemployment insurance program?

The unemployment insurance program provides weekly benefits to eligible unemployed workers. These benefits provide economic stability to the workers and their families during temporary periods of unemployment and help lessen the effect of unemployment on the local economy. The program is financed solely through employer contributions (taxes). It is not operated as a part of the federal social security system, the state worker's compensation program or any federal or state welfare program.

What is the relationship between Wisconsin's Unemployment Insurance Law and the Federal Unemployment Tax Act (FUTA)?

Unemployment insurance is a federal-state program jointly financed through federal and state employer payroll taxes. The federal unemployment tax is used, in part, to finance the administrative expenses of each state's unemployment insurance program and certain federal costs related to extended benefits. Employer payroll taxes collected under the Wisconsin Unemployment Insurance Law and all other state unemployment insurance laws are used only to pay benefits to unemployed workers.

**The Wisconsin Unemployment Insurance Law is administered by the
Unemployment Insurance Division
of the
Department of Workforce Development**

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INTRODUCTION

This handbook provides information about the Wisconsin Unemployment Insurance Law, Chapter 108, Wisconsin Statutes. It is intended to assist employers in meeting their obligations under the law. The handbook is based on the unemployment insurance statutes currently in effect. It does not take precedence over the law or regulations and is subject to change as a result of law revisions and court rulings. Excerpts from Chapter 108 and related administrative rules are included in this handbook to assist in explaining particular provisions of the law.

Unemployment Insurance staff are available Monday through Friday from 7:45 AM to 4:30 PM. A list of employer assistance telephone numbers can be found on the back of this handbook.

When updated pages for the handbook are available, they will be announced in the "Wisconsin Unemployment Insurance Update" inserted with your quarterly wage and tax reports.

Current and prior versions of the handbook can be viewed or printed from our website at:
<http://dwd.wisconsin.gov/ui201>



If you do not have internet access, you may use the form below to request additional copies of the handbook or packets of the most recently updated pages.

Send your request form **with a self-addressed, adhesive mailing label to:**

Unemployment Insurance Division
Employer Handbook
P.O. Box 7905
Madison WI 53707

✂

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